

# The Center

Executive Director / CEO

EIN 264197213

IA · NTEE P28

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pennie Kellenberger, Executive Director / CEO** (\$45,799) against **every comparable organization** that fit the selection criteria — **67** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **39<sup>th</sup>** percentile of comparable organizations within the typical range

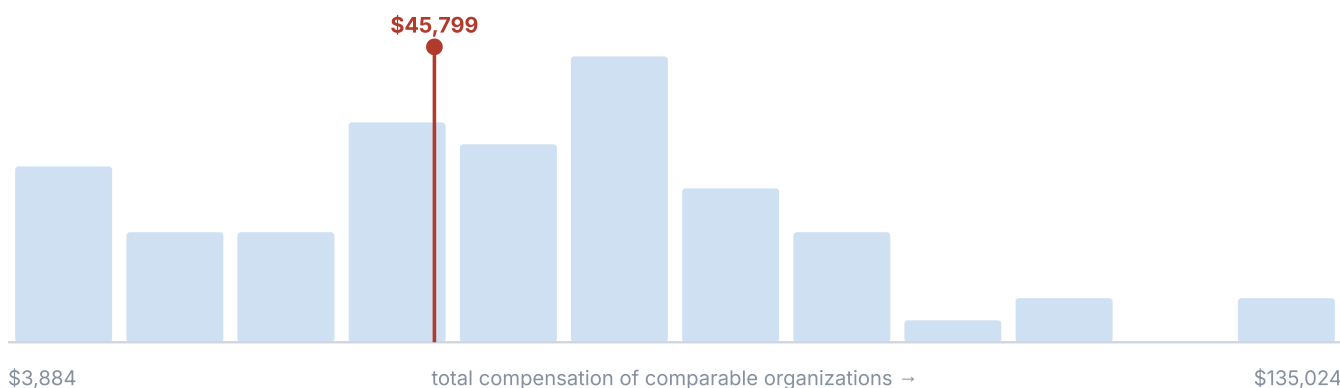
**Benchmarked executive:** Pennie Kellenberger — reported title "Director", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

## How comparable organizations were selected

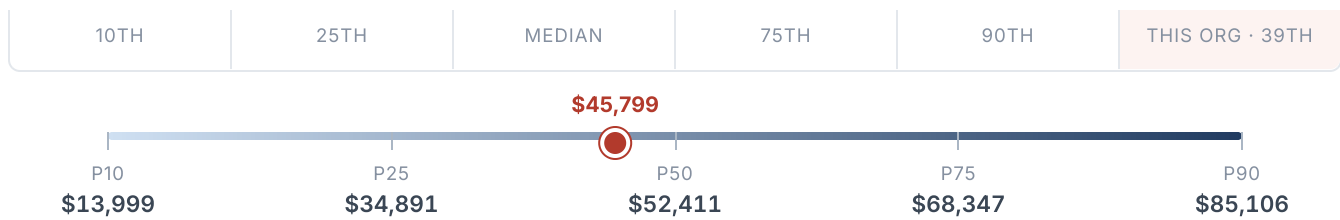
- SECTOR** Organizations sharing the subject's NTEE classification (P28).
- BUDGET** Total revenue between \$310,164 and \$694,398 — 0.67x to 1.50x the subject's \$462,932 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (P28), nationwide + budget 0.67–1.5x revenue.

**67** organizations qualified on sector, size, and geography → **67** within the band form the benchmarked peer set.

## Distribution of comparable compensation



\$13,999	\$34,891	\$52,411	\$68,347	\$85,106	\$45,799
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## ● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to IA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">East Cleveland Neighborhood Center</a>	OH	\$464,074	Exec Directo	\$65,000	<b>\$64,733</b>	2023
<a href="#">The Community Service Center Of Northern Champaign County Inc</a>	IL	\$464,374	Executive Director	\$62,118	<b>\$55,774</b>	2024
<a href="#">O'gorman Garden Inc</a>	NY	\$460,899	Head Of Scho	\$73,500	<b>\$62,450</b>	2023
<a href="#">Grace Mission Inc</a>	NE	\$453,159	General Dire	\$74,758	<b>\$75,604</b>	2023
<a href="#">Kidz Dreamz Klub</a>	NC	\$449,084	Executive Director	\$17,082	<b>\$16,596</b>	2023
<a href="#">Yamhill Carlton Together Cares Inc</a>	OR	\$446,053	Executive Dir.	\$49,985	<b>\$42,394</b>	2024
<a href="#">Macedonia Family Resource Center I</a>	NC	\$445,984	Executive Di	\$85,377	<b>\$80,568</b>	2024
<a href="#">Dysart Community Center</a>	AZ	\$480,569	Executive Director	\$68,250	<b>\$61,717</b>	2023
<a href="#">Simply The Basics</a>	CA	\$443,088	President	\$104,638	<b>\$80,394</b>	2025
<a href="#">Trinity Village Center</a>	VA	\$483,251	Executive Di	\$70,000	<b>\$63,552</b>	2023
<a href="#">United Christian Ministries Inc</a>	PA	\$440,856	Secretary/treasurer	\$14,450	<b>\$13,161</b>	2024
<a href="#">Westside Community Center</a>	PA	\$485,544	Executive Di	\$86,035	<b>\$78,358</b>	2024
<a href="#">Woodford County Heartline And Heart Hous</a>	IL	\$437,445	Executive Director	\$54,908	<b>\$49,301</b>	2024
<a href="#">Girard Community Committee Inc</a>	OH	\$434,669	Administrative Director	\$65,850	<b>\$63,698</b>	2024
<a href="#">The Deposit Community Center Inc</a>	NY	\$425,564	New. Executive Director	\$28,437	<b>\$23,468</b>	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
<a href="#">East Bluff Community Center Nfp</a>	IL	\$425,103	Exec Director	\$17,500	<b>\$15,713</b>	2024
<a href="#">Diaper Train</a>	NC	\$423,201	Exec Directo	\$52,500	<b>\$49,543</b>	2024
<a href="#">Mary J Treglia Community House</a>	IA	\$503,066	Executive Director	\$40,000	<b>\$41,181</b>	2023
<a href="#">Zion City Care Center Inc</a>	AZ	\$503,388	Ceo	\$73,365	<b>\$64,439</b>	2024
<a href="#">Palmyra Community Center</a>	NY	\$421,460	Member	\$4,830	<b>\$3,884</b>	2025
<a href="#">Mission Resource Center Llc</a>	CA	\$506,804	Ceo	\$42,802	<b>\$34,752</b>	2023
<a href="#">George K Bowling Community</a>	KY	\$518,035	Executive Director	\$70,877	<b>\$69,546</b>	2024
<a href="#">Regional Engagement Center</a>	PA	\$407,028	President	\$55,000	<b>\$50,092</b>	2024
<a href="#">Grahamtown Team</a>	NC	\$520,579	Executive Director	\$58,000	<b>\$54,733</b>	2024
<a href="#">Maricopa Community Alliance Against</a>	AZ	\$399,475	Director	\$52,434	<b>\$46,055</b>	2024

**Comp (reported)** is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to IA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

## Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to IA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: [peerbasis.org/methodology](https://peerbasis.org/methodology).

## Sample, role match & sensitivity

**PEER COUNT** 67 organizations. Compensation range \$3,884–\$135,024; filing years 2023–2025.

**SIZE BASIS** Matched on total revenue (\$462,932); for reference, expenses \$494,608 and assets \$504,851.

**ROLE MATCH** Pennie Kellenberger, reported title *"Director"*, benchmarked as Executive Director / CEO. **Selected as the organization's highest-paid individual without an exact title match — the**

**board should confirm this is a comparable role.**

RELATED-ORG PAY	5 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	2 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	<b>39<sup>th</sup></b>
Total compensation (D + F), as reported (no adjustments)	<b>31<sup>st</sup></b>
Reportable pay only (column D), adjusted	<b>40<sup>th</sup></b>
All sources (D + E + F), adjusted	<b>33<sup>rd</sup></b>

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

**Draft board minutes – executive compensation**

1. The compensation of the Executive Director / CEO (Pennie Kellenberger) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 67 similarly situated organizations (Same NTEE sector (P28), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,799 is reasonable (approximately the 39<sup>th</sup> percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [\_\_ for / \_\_ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.